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The Writing of a Report

A REPORT is the formal medium whereby the firm conveys to the client the result of the engagement. It is the expression of the firm's opinion in the premises. It is the evidence whereby the firm is judged.

The writing of a report is a function which is delegated to qualified members of the staff. The greater their ability to accept the responsibility and function under their respective commissions the more valuable they become as members of the organization.

To write a good report should be the aim and ambition of every member of the staff. It is an accomplishment of which any one may well be proud. It stamps a man with the mark of ability.

An enterprising junior recently, while awaiting assignment in the absence of the manager, took up the finished working papers on an engagement and tried his hand at writing the report. The showing was a most creditable one.

Initiative of this kind should be encouraged. Many a man might be able to write a good report were he to have an opportunity to try. The ancient tribal method of teaching through "trial and error" still has its value. Without the "trial" the "error" will not be disclosed. Once disclosed, practice combined with constructive criticism may soon overcome the faults.

A report consists, roughly speaking, of three parts: the presentation, the statements, and the comments. The presentation

serves formally to transmit the report and serves as an index to the contents. It is more or less stereotyped in form and may be easily memorized, if need be. The statements vary in form but individually follow general lines, to which, in turn, variation applies when circumstances dictate. To become familiar with the forms is not a difficult matter. The comments constitute the chief stumbling block of most accountants. They serve to present matters of general information; to bring sharply to the attention a particular fact which might be passed over in reading the statements; to elucidate certain facts or figures in the statements; to offer an opportunity for qualification; and, in appropriate instances, to provide for criticism, suggestion, or recommendation.

No report should be started without first considering deliberately and thoroughly its primary purpose. One client may want simply an independent and unbiased statement of his financial condition for his own satisfaction. Another client may want the report for purposes of litigation; another, for the sale of a business. It may be used in making representations to the Treasury Department in matters relating to taxes. Every report should be so complete as to stand the strain of any of these tests.

No detail of the field work should ever be undertaken without having in mind the effect upon the report. The man who does the work should put himself in the place of the man who is to write the report.